

Torres,  
Plaintiff  
United States of America, by its agency,  
Defendant

Adv. Proc. No. 21-01113-ER

## CERTIFICATE OF NOTICE

District/off: 0973-2

User: admin

Page 1 of 2

Date Rcvd: Jun 29, 2021

Form ID: pdf031

Total Noticed: 1

The following symbols are used throughout this certificate:

Symbol	Definition
+	Addresses marked '+' were corrected by inserting the ZIP, adding the last four digits to complete the zip +4, or replacing an incorrect ZIP. USPS regulations require that automation-compatible mail display the correct ZIP.

Notice by first class mail was sent to the following persons/entities by the Bankruptcy Noticing Center on Jul 01, 2021:

Recip ID	Recipient Name and Address
pla	+ Joe Torres, 1613 Chelsea Rd, Apt 352, San Marino, CA 91108-2419

TOTAL: 1

Notice by electronic transmission was sent to the following persons/entities by the Bankruptcy Noticing Center.

Electronic transmission includes sending notices via email (Email/text and Email/PDF), and electronic data interchange (EDI).

NONE

## BYPASSED RECIPIENTS

The following addresses were not sent this bankruptcy notice due to an undeliverable address, \*duplicate of an address listed above, \*P duplicate of a preferred address, or ## out of date forwarding orders with USPS.

Recip ID	Bypass Reason	Name and Address
dft		California Department of Tax and Fee Administratio
dft		State Of California Franchise Tax Board
dft		United States of America, by its agency Internal R

TOTAL: 3 Undeliverable, 0 Duplicate, 0 Out of date forwarding address

## NOTICE CERTIFICATION

I, Joseph Speetjens, declare under the penalty of perjury that I have sent the attached document to the above listed entities in the manner shown, and prepared the Certificate of Notice and that it is true and correct to the best of my information and belief.

Meeting of Creditor Notices only (Official Form 309): Pursuant to Fed .R. Bank. P.2002(a)(1), a notice containing the complete Social Security Number (SSN) of the debtor(s) was furnished to all parties listed. This official court copy contains the redacted SSN as required by the bankruptcy rules and the Judiciary's privacy policies.

Date: Jul 01, 2021

Signature: /s/Joseph Speetjens

## CM/ECF NOTICE OF ELECTRONIC FILING

The following persons/entities were sent notice through the court's CM/ECF electronic mail (Email) system on June 28, 2021 at the address(es) listed below:

Name	Email Address
Bruce A Boice	on behalf of Plaintiff Joe Torres bboice@lawyer.com r51856@notify.bestcase.com
Edward M Wolkowitz (TR)	emwtrustee@lnbyb.com ewolkowitz@iq7technology.com;ecf.alert+Wolkowitz@titlexi.com
United States Trustee (LA)	ustpregion16.la.ecf@usdoj.gov

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TOTAL: 3



UNITED STATES BANKRUPTCY COURT  
CENTRAL DISTRICT OF CALIFORNIA  
LOS ANGELES DIVISION

In re: Joe Torres,	Case No.: 2:21-bk-12801-ER
Debtors.	Adv. No.: 2:21-ap-01113-ER
Joe Torres,	<b>ORDER ESTABLISHING COURTROOM PROCEDURES FOR TRIALS AND EVIDENTIARY HEARINGS</b>
Plaintiffs,	
v.	
United States of America, by its agency Internal Revenue Service; State Of California Franchise Tax Board; California Department of Tax and Fee Administration.	[No hearing required pursuant to Federal Rule of Civil Procedure 78(b) and Local Bankruptcy Rule 9013-1(j)(3)]
Defendants.	

This adversary proceeding having or evidentiary matter having been set for trial or evidentiary hearing for the week of 04/25/2022 at 9:00 a.m., **IT IS HEREBY ORDERED AS FOLLOWS<sup>1</sup>:**

- 1) No later than seven (7) court days prior to trial, each party shall serve and exchange the following:
  - a) A trial brief;
  - b) A set of proposed findings of fact and conclusions of law;
  - c) Trial exhibits;
  - d) A list of trial exhibits; and
  - e) A list of witnesses.

<sup>1</sup> Unless otherwise ordered, these procedures apply to any hearing involving live witness testimony.

- 2) Copies of the foregoing shall be delivered directly to Judge Robles' chambers no later than seven court days prior to trial. PDF versions of the foregoing shall be filed on the CM/ECF docket. The proposed findings of fact and conclusions of law shall also be submitted via the Court's Lodged Order Upload (LOU) system.
- 3) **Contents of Trial Brief:**
  - a) The trial brief shall contain all the information specified in Local Bankruptcy Rule ("LBR") 9013-2(a)(1).
  - b) Unless otherwise ordered, the trial brief shall not exceed twenty pages.
  - c) The trial brief shall contain a table of contents and table of authorities (neither of which count towards the page limit).
- 4) **Contents of Proposed Findings of Fact and Conclusions of Law:**
  - a) The proposed findings of fact and conclusions of law shall be prepared in accordance with LBR 7052-1.
  - b) Each proposed finding of fact shall be supported by a reference to an exhibit or to anticipated testimony.
  - c) The proposed findings of fact and conclusions of law shall not contain argument or facts that are not substantiated by evidence.
- 5) **Trial Exhibits:**
  - a) Each party shall provide **three** copies of that party's exhibits for use at trial (one copy for the Court, one copy for the witness, and one copy for opposing counsel).
  - b) The Court's copy of the exhibits shall be delivered to chambers seven (7) court days prior to trial. Copies for the witness and opposing counsel may be brought to court on the date set for trial.
  - c) Prior to delivery to chambers, all exhibits shall be pre-marked with exhibit tags. Exhibit tags are available on the Court's website at [https://www.cacb.uscourts.gov/forms/local\\_bankruptcy\\_rules\\_forms](https://www.cacb.uscourts.gov/forms/local_bankruptcy_rules_forms). Exhibit tags shall not obscure any portion of the exhibit; if necessary, the exhibit tag may be placed on the reverse of the exhibit.
  - d) Plaintiff's exhibits shall be identified numerically (e.g., Exhibit 1, 2, 3, etc.). Defendant's exhibits shall be identified alphabetically (e.g., Exhibit A, B, C, ... Z, AA, AB, AC ... AZ, BA, BB, BC ... BZ, etc.).
  - e) If a party has more than ten (10) exhibits, the exhibits shall be placed in a three-ring binder or binders. Exhibits shall be divided by a tab extending beyond the right-hand side of the page, which shall bear the number or letter of the exhibit. Each page of the exhibit binder shall be numbered sequentially beginning with the first page of the binder. A separate numbering sequence for each exhibit should **NOT** be used—that is, if Exhibit 1 has 37 pages, the first page of Exhibit 2 shall be numbered "38," **NOT** "1." This numbering convention makes it easier for counsel to direct a witness to the correct page of an exhibit at trial.
- 6) **Demonstrative Evidence.** The Court encourages the use of sketches, models, diagrams, pictures, summaries, charts, and other demonstrative evidence. Summaries may be required for actions involving voluminous documentation of financial transactions.
- 7) **Courtroom Etiquette.** Opening statements, questioning of witnesses, and closing arguments shall be made from the podium. Counsel shall obtain permission before approaching a witness. Counsel making an objection or addressing the Court shall


rise to be recognize. These procedures are necessary to insure an accurate recording of the proceedings.

- 8) **Counsel Tables.** Plaintiff shall use the counsel table in front of and closest to the witness stand (the table on the right-hand side of the courtroom when facing the bench). Defendant shall use the counsel table furthest from the witness stand (the table on the left-hand side of the courtroom when facing the bench).
- 9) **Manner of Appearance.** Unless otherwise ordered by the Court, all parties and witnesses shall appear at the trial or evidentiary hearing in-person. Parties or witnesses seeking to be excused from appearing in-person shall present such request to the Court by way of stipulation or motion.
- 10) Plaintiff shall serve this Order upon all parties appearing in the above-captioned proceeding, and shall file a proof of service so indicating within twenty days of the date of issuance of this Order.
- 11) Failure to adhere to the provisions of this Order may result in the imposition of sanctions as deemed appropriate by the Court.

IT IS SO ORDERED.

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Date: June 28, 2021

A handwritten signature in black ink, appearing to read "Ernest M. Robles", written over a horizontal line.

Ernest M. Robles  
United States Bankruptcy Judge